

**IN THE UNITED STATES BANKRUPTCY COURT  
DISTRICT OF MASSACHUSETTS  
EASTERN DIVISION**

In re:	:	Chapter 11
	:	
	:	Case No. 11-16155
MASSACHUSETTS ELEPHANT &	:	
CASTLE GROUP, INC.,	:	Jointly Administered
	:	
Debtors.	:	<b>Ref. Docket Nos. 4-13</b>
	:	

**AFFIDAVIT OF SERVICE**

STATE OF NEW YORK     )  
  ) ss.:  
COUNTY OF NEW YORK    )

PANAGIOTA MANATAKIS, being duly sworn, deposes and says:

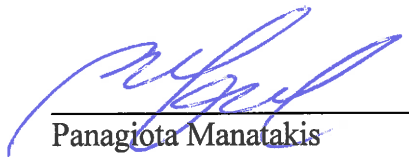
1. I am employed as a Noticing Coordinator by Epiq Bankruptcy Solutions, LLC, located at 757 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.
2. On June 29, 2011, I caused to be served the:
  - a. “Motion of the Debtors for an Order Pursuant to Sections 105, 361, 362, and 363 of the Bankruptcy Code (A) Authorizing Use of Cash Collateral; (B) Granting Adequate Protection; (C) Scheduling a Final Hearing Pursuant to Bankruptcy Rule 4001; and (D) Granting Related Relief,” dated June 28, 2011 [Docket No. 4], (the “Cash Collateral Motion”),
  - b. “Debtors’ Motion for Order (I) Authorizing (A) Payment of Pre-Petition Wages, Salaries and Employee Benefits, (B) Reimbursement of Employee Business Expenses, and (C) Payment of Other Employee Related Amounts; and (II) Authorizing Applicable Banks and Other Financial Institutions to Receive, Process, Honor and Pay All Checks and Drafts Drawn on Debtors’ Bank Accounts Relating to the Foregoing,” dated June 28, 2011 [Docket No. 5], (the “Wage Motion”),
  - c. “Debtors’ Motion for an Order Authorizing (I) the Debtors to Remit and Pay Certain Taxes and Fees and (II) Financial Institutions to Process and Cash Related Checks and Transfers,” dated June 28, 2011 [Docket No. 6], (the “Tax Motion”),

- d. “Debtors’ Motion Pursuant to Section 366 of the Bankruptcy Code for Entry of an Order: (I) Prohibiting Utilities from Altering, Refusing or Discontinuing Services for Pre-Petition Invoices; (II) Determining that the Utilities Are Adequately Assured of Post-Petition Payment; and (III) Establishing Procedures for Determining Requests for Additional Adequate Assurance,” dated June 28, 2011 [Docket No. 7], (the “Utilities Motion”),
- e. “Debtors’ Motion for Entry of Order Granting (I) Authority to Continue to Use Certain Pre-Petition Bank Accounts, Check Stock and Existing Business Forms, and (II) Waiver of Compliance with Bankruptcy Code Section 345(b) Investment Guidelines,” dated June 28, 2011 [Docket No. 8], (the “Bank Motion”),
- f. “Debtors’ Motion for Entry of an Order Authorizing the Debtors to Honor Certain Pre-Petition Obligations to Customers and to Otherwise Continue Customer Practices and Programs in the Ordinary Course of Business,” dated June 28, 2011 [Docket No. 9], (the “Customer Programs Motion”),
- g. “Debtors’ Motion Pursuant to Section 1505 of the Bankruptcy Code for Authorization of Massachusetts Elephant & Castle Group, Inc. to Act As the Foreign Representative of the Debtors,” dated June 28, 2011 [Docket No. 10], (the “Foreign Representative Motion”),
- h. “Debtors’ Motion for an Order (I) Authorizing the Debtors to Prepare (A) a Consolidated List of Creditors and (B) a Consolidated List of Debtors’ Thirty Largest Unsecured Creditors and (II) Approving the Form and Manner of the Notice of Commencement,” dated June 28, 2011 [Docket No. 11], (the “Consolidated Creditors List Motion”),
- i. “Motion for Order Authorizing Joint Administration of Chapter 11 Cases Pursuant to Federal Rule of Bankruptcy Procedure 1015 and MLBR 1015-1,” dated June 23, 2011 [Docket No. 12], (the “Joint Administration Motion”),
- j. “Debtors’ Motion for Emergency Hearings on First Day,” dated June 28, 2011 [Docket No. 13], (the “First Day Hearing Motion”), and
- k. “Notice of Hearing on Debtors’ First Day Motions,” dated June 29, 2011, annexed hereto as Exhibit A, (the “NOH”),

by causing true and correct copies of the:

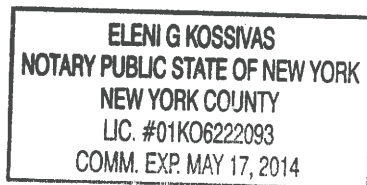
- i. Cash Collateral Motion, Wage Motion, Tax Motion, Utilities Motion, Bank Motion, Customer Programs Motion, Foreign Representative Motion, Consolidated Creditors List Motion, Joint Administration Motion First Day Hearing Motion and NOH, to be enclosed securely in separate postage pre-paid envelopes and delivered via overnight mail to those parties listed on the annexed Exhibit B,

- ii. Cash Collateral Motion, Wage Motion, Tax Motion, Bank Motion and NOH, to be enclosed securely in separate postage pre-paid envelopes and delivered via overnight mail to those parties listed on the annexed Exhibit C,
  - iii. Utilities Motion and NOH, to be enclosed securely in separate postage pre-paid envelopes and delivered via overnight mail to those parties listed on the annexed Exhibit D,
  - iv. Tax Motion and NOH, to be enclosed securely in separate postage pre-paid envelopes and delivered via overnight mail to those parties listed on the annexed Exhibit E,
  - v. Customer Programs Motion and NOH, to be enclosed securely in a separate postage pre-paid envelope and delivered via overnight mail to the party listed on the annexed Exhibit F, and
  - vi. NOH, to be delivered via facsimile to those parties listed on the annexed Exhibit G.
3. All envelopes utilized in the service of the foregoing contained the following legend:  
“LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO ATTENTION OF ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT.”

  
Panagiota Manatakis

Sworn to before me this  
29<sup>th</sup> day of June, 2011

  
Notary Public



## **EXHIBIT A**

**IN THE UNITED STATES BANKRUPTCY COURT  
DISTRICT OF MASSACHUSETTS  
EASTERN DIVISION**

	:	Chapter 11
In re:	:	
	:	Case No. 11-16155 (HJB)
MASSACHUSETTS ELEPHANT &	:	
CASTLE GROUP, INC., <i>et al.</i> , <sup>1</sup>	:	Jointly Administered
	:	
Debtors.	:	
	:	

**NOTICE OF HEARING ON DEBTORS' FIRST DAY MOTIONS**

**PLEASE TAKE NOTICE** that a hearing has been scheduled for **9:00 a.m. sharp on June 30, 2011 (the "Hearing")** before the Honorable Henry J. Boroff, United States Bankruptcy Judge, in the Berkshire Courtroom, United States Bankruptcy Court, United States Courthouse, 300 State Street, Springfield, Massachusetts 01105, at which the Court will consider the following motions:

- 1. Motion Of The Debtors For An Order Pursuant To Sections 105, 361, 362, And 363 Of The Bankruptcy Code (a) Authorizing Use Of Cash Collateral; (b) Granting Adequate Protection; (c) Scheduling A Final Hearing Pursuant To Bankruptcy Rule 4001; and (d) Granting Related Relief ("Cash Collateral Motion");**
- 2. Debtors' Motion For Order (i) Authorizing (a) Payment Of Pre-Petition Wages, Salaries And Employee Benefits, (c) Reimbursement Of Employee Business Expenses, And (c) Payment Of Other Employee Related Amounts; And (ii) Authorizing Applicable Banks And Other Financial Institutions To Receive, Process, Honor And Pay All Checks And Drafts Drawn On Debtors' Bank Accounts Relating To The Foregoing ("Payment of Pre-petition Wages, Salaries and Benefits Motion");**

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<sup>1</sup> The Debtors in these cases, along with the last four digits of the federal tax identification number for each of the Debtors, are Massachusetts Elephant & Castle Group, Inc. (5090), Elephant and Castle of Pennsylvania, Inc. (9152), E&C Pub, Inc. (4001), Elephant & Castle Inc. (Washington) (3988), Elephant & Castle (Chicago) Corporation (5254), Elephant & Castle East Huron, LLC (8642), E&C Capital, LLC (4895), Elephant & Castle Illinois Corporation (2811), E&C Eye Street, LLC (1803), Elephant & Castle International, Inc. (5294), Elephant & Castle Pratt Street, LLC (7898), Elephant & Castle Group Inc. (no U.S. EIN), Elephant & Castle Canada Inc. (no U.S. EIN), Repechage Investments Limited (no U.S. EIN), Elephant & Castle, Inc. (Texas) (no U.S. EIN). The Debtors' corporate offices are located at 50 Congress Street, Suite 900, Boston, MA 02109.

3. **Debtors' Motion For An Order Authorizing (i) The Debtors To Remit And Pay Certain Taxes And Fees And (ii) Financial Institutions To Process And Cash Related Checks And Transfers ("Motion to Remit and Pay Certain Taxes and Fees");**
4. **Debtors' Motion Pursuant To Section 366 Of The Bankruptcy Code For Entry Of An Order: (i) Prohibiting Utilities From Altering, Refusing Or Discontinuing Services For Pre-Petition Invoices; (ii) Determining That The Utilities Are Adequately Assured Of Post-Petition Payment; And (iii) Establishing Procedures For Determining Requests For Additional Adequate Assurance ("Motion to Continue Utility Services");**
5. **Debtors' Motion For Entry Of Order Granting (i) Authority To Continue To Use Certain Pre-Petition Bank Accounts, Check Stock And Existing Business Forms, And (ii) Waiver Of Compliance With Bankruptcy Code Section 345(B) Investment Guidelines ("Motion for Continued Use of Pre-petition Bank Accounts and Business Forms");**
6. **Debtors' Motion For Entry Of An Order Authorizing The Debtors To Honor Certain Pre-Petition Obligations To Customers And To Otherwise Continue Customer Practices And Programs In The Ordinary Course Of Business ("Motion for Customer Practices and Programs");**
7. **Debtors' Motion Pursuant To Section 1505 Of The Bankruptcy Code For Authorization Of Massachusetts Elephant & Castle Group, Inc. To Act As The Foreign Representative Of The Debtors ("Motion to Act as Foreign Representative");**
8. **Debtors' Motion for an Order (I) Authorizing the Debtors to Prepare (A) a Consolidated List of Creditors and (B) a Consolidated List of the Debtors' Thirty Largest Unsecured Creditors and (II) Approving the Form and Manner of the Notice of Commencement (the "Creditor List Motion"); and**
9. **Motion for Order Authorizing Joint Administration of Chapter 11 Cases Pursuant to Federal Rule of Bankruptcy Procedure 1015 and MLBR 1015-1 ("Joint Administration Motion").**

**PLEASE TAKE FURTHER NOTICE** that a copy of any of these pleadings can be found at the website dedicated to these bankruptcy cases which has been established by Epiq Bankruptcy Solutions, LLC, the intended claims, notice and balloting agent for the Debtors. This website address is <http://dm.epiq11.com/MassEle>.

Dated: June 29, 2011

ECKERT, SEAMANS, CHERIN &  
MELLOTT, LLC

/s/ John G. Loughnane  
John G. Loughnane (BBO No. 557599)  
Two International Place  
16<sup>th</sup> Floor  
Boston, MA 02110-2602  
Tel: (617) 342-6800  
Fax: (617) 342-6899  
Email: [jloughnane@eckertseamans.com](mailto:jloughnane@eckertseamans.com)

Proposed counsel to the Debtors

## **EXHIBIT B**



Claim Name	Address Information
CALIFORNIA SALES TAX	STATE BOARD OF EQUALIZATION MIC; 55 P.O. BOX 942879 SACRAMENTO CA 94279
CENTENNIAL FOOD SERVICE	ATTENTION: LEGAL DEPARTMENT #108 - 12759 VULCAN WAY RICHMOND BC V6V 3C8 CANADA
CENTRAL FOODS CO., LTD.	ATTENTION: ACCOUNTING 12160 HORSESHOE WAY RICHMOND BC V7A 4V5 CANADA
CINTAS	ATTENTION: BANKRUPTCY DEPARTEMENT P.O. BOX 9188 BALTIMORE MD 21222
CITY OF VANCOUVER	ATTENTION: INSOLVENCY DEPARTMENT 453 WEST 12TH AVENUE VANCOUVER BC V5Y 1V4 CANADA
CLUB QUARTERS	ATTENTION: LEGAL DEPARTMENT 49 W 45 STREET, 8TH FLOOR NEW YORK NY 10036
D.C. ONE ASSOCIATES	ATTENTION: JEFFERY S. WALSH 1201 PENNSYLVANIA AVENUE NW SUITE 240 WASHINGTON DC 20004
DALMARES PRODUCE, INC.	ATTENTION: ACCOUNTING DEPT 1314 WEST 21ST STREET CHICAGO IL 60608
ECOLAB	ATTENTION: LEGAL DEPARTMENT ECOLAB CENTER 370 N. WABASHA STREET ST. PAUL MN 55102-2233
EDWARD DON & COMPANY	ATTENTION: CREDIT DEPARTMENT 2562 PAYSHERE CIRCLE CHICAGO IL 60674
GFS CANADA, INC	ATTENTION: LEGAL DEPARTMENT 2999 JAMES SNOW PARKWAY NORTH MILTON ON L9T 5G4 CANADA
HOLIDAY INN ON THE BAY	ATTENTION: LEGAL DEPARTMENT 1355 N. HARBOR DRIVE SAN DIEGO CA 92101
ILLINOIS DEPARTMENT OF REVENUE	ATTENTION: INSOLVENCY DEPARTMENT P.O. BOX 19006 SPRINGFIELD IL 62794-9006
JOYCE GROUP SERVICES INC	ATTENTION: ACCOUNTING 1741 BOUNDARY RD UNIT 100 VANCOUVER BC V5M 3Y7 CANADA
LATHAM & WATKINS	(COUNSEL TO: GE CANADA EQUIPMENT FINANCING G.P. ATTN: RICHARD LEVY 223 WACKER DRIVE, SUITE 5800 CHICAGO IL 60606
LYNX LOGISTICS LIMITED	ATTENTION: JOHN MORGAN 6 LAMBE'S LANE ST. JOHN'S NL A1B 4E9 CANADA
MASSACHUSETTS DEPT. OF REVENUE	ATTENTION: MATTHEW JONES P.O. BOX 7021 BOSTON MA 02204
MCCARTHY TERAULT LLP	(COUNSEL TO: GE CANADA EQUIPMENT FINANCING G.P.) ATTN: SEAN COLLINS SUITE 3000 421 SEVENTH AVENUE SW CALGARY T2P 4K9 CANADA
OFFICE OF TAX AND REVENUE -	WASHINGTON DC ATTENTION: INSOLVENCY DEPARTMENT 1101 4TH STREET, SW WASHINGTON DC 20024
OFFICE OF THE UNITED STATES TRUSTEE	ATTN: JOHN P. FITZGERALD JOHN W. MCCORMACK POST OFFICE AND COURT HOUSE 5 POST OFFICE SQUARE, SUITE 1000 BOSTON MA 02109-3945
OGILVY RENAULT	ATTENTION: ACCOUNTING DEPT 200 BAY STREET, PO BOX 84 SUITE 3800 TORONTO ON M5J 2Z4 CANADA
OPTIMUM MECHANICAL SOLUTIONS	ATTENTION: LEGAL DEPARTMENT 42 ANTARES DRIVE UNIT #114 OTTAWA ON K2E 7Y4 CANADA
OXFORD PROPERTIES GROUP	ATTENTION: OLYMPIA TRENEVSKI 803 TD TOWER, 10088 102 AVENUE N.W. EDMONTON CITY CENTRE EDMONTON AB T5J 2Z1 CANADA
PEPCO	ATTENTION: BANKRUPTCY SECTION PO BOX 4863 TRENTON NJ 08650
PHILADELPHIA CITY TAX	P.O. BOX 1670 PHILADELPHIA PA 19105-1670
PROSKAUER ROSE LLP	(COUNSEL TO: FIFTH STREET CAPITAL LLC) ATTN: STEVEN M. ELLIS ONE INTERNAL PLACE BOSTON MA 02110
RECEIVER GENERAL	ATTENTION: MARK MCDONALD CANADA CUSTOMS AND REV AGENCY 875 HERON RD - TECH CENTRE OTTAWA ON K1A 1B1 CANADA
ROYAL BANK OF CANADA	180 WELLINGTON STREET, WEST 4TH FLOOR TORONTO ON M5J 1K1 CANADA
RUSSELL FOOD EQUIPMENT LIMITED	ATTENTION: LEGAL DEPARTMENT 1255 VENABLES STREET VANCOUVER BC V6A 3X6 CANADA
SERVICEMASTER DISASTER	ATTENTION: MARK E. ALEXANDER CHOMICKI BARIL MAH LLP 1201 TD TOWER 10088-102 AVENUE EDMONTON AB T5J 4K2 CANADA
SYSCO SAN DIEGO, INC.	ATTN: SHELLIE DUGAN, DIRECTOR OF CREDIT 12180 KIRKHAM ROAD POWAY CA 92064
TORONTO DOMINION BANK	LINA - LEGAL DEPARTMENT 700 WEST GEORGIA STREET VANCOUVER BC V7Y 1B6 BRITISH COLUMBIA
TORONTO HYDRO-ELECTRIC SYSTEM	ATTENTION: LEGAL DEPARTMENT HEAD OFFICE 14 CARLTON STREET TORONTO ON M5B 1K5 CANADA
US FOODSERVICE	ATTENTION: LEGAL DEPARTMENT DEPARTMENT 01676 PO BOX 39000 SAN FRANCISCO CA 94139-1676

**Claim Name****Address Information**

WOLF &amp; COMPANY, P.C.

ATTENTION: ACCOUNTS RECEIVABLE 99 HIGH ST BOSTON MA 02110-2320

WORKPLACE SAFETY &amp; INSURANCE

ATTENTION: COLLECTIONS BRANCH P.O. BOX 4115 STATION A TORONTO ON M5W 2V3  
CANADA**Total Creditor count 36**

KEITH A. RADFORD, CFO  
MASSACHUSETTS ELEPHANT & CASTLE GROUP, INC.  
50 CONGRESS STREET, SUITE 900  
BOSTON, MA 02109

## **EXHIBIT C**

Claim Name	Address Information
BANK OF AMERICA, N.A.	P.O. BOX 25118 TAMPA FL 33622-5118
CAPITAL ONE	701 PENNSYLVANIA AVE, NW WASHINGTON DC 20004
CAPITOL ONE	1717 PENNSYLVANIA AVE, NW WASHINGTON DC 20006
ROYAL BANK OF CANADA	5161 GEORGE STREET HALIFAX, NS B3J 1M7 CANADA
SOVEREIGN BANK	125 SUMMER STREET BOSTON MA 02110
TD BANK	1900 MARKET STREET PHILADELPHIA PA 19103
US BANK	P.O. BOX 1800 SAINT PAUL MN 55101-0800
WELLS FARGO	P.O. BOX 63020 SAN FRANCISCO CA 94163
WELLS FARGO BANK, N.A. (114)	P.O. BOX 6995 PORTLAND OR 97228-6995
WELLS FARGO, N.A. (300)	BLOOMINGTON BUSINESS BANKING POST OFFICE BOX B 514 MINNEAPOLIS MN 55479

<b>Total Creditor count 10</b>
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## **EXHIBIT D**

Claim Name	Address Information
ALLIED WASTE	320 CHARGER ST., STE. A REVERE MA 02151
AT&T	P.O. BOX 769 BANKRUPTCY DEPT. ARLINGTON TX 76004
BUSINESS MUSIC COMMUNICATIONS	8450 PRODUCTION AVENUE SAN DIEGO CA
COMCAST	1701 JFK BLVD ATTN: LEGAL DEPARTMENT PHILADELPHIA PA 19103
COMED	CUSTOMER CARE CENTER P.O. BOX 805379 ATTN: LEGAL DEPARTMENT CHICAGO IL 60680-5379
DIRECT TV	P.O. BOX 60036 LEGAL DEPARTMENT - COMMERCIAL ACCOUNT LOS ANGELES CA 90060-0036
GOLDEN GATE DISPOSAL	900 7TH STREET SAN FRANCISCO CA
IESI	766 QUEENSTOWN ATTN: KEITH SEVERN MD 21144
INTEGRA TELECOM	1201 NE LLOYD BLVD. SUITE 500 ATTN: LEGAL DEPARTMENT PORTLAND OR 97232
NATIONAL GRID	ATTN: ANN RAMER, LEGAL DEPT. 175 EAST OLD COUNTRY ROAD HICKSVILLE NY 11801
ONE COMMUNICATIONS	5 WALL STREET BURLINGTON MA 01803
PEOPLES GAS	130 E. RANDOLPH DR. ATTN: LEGAL DEPARTMENT CHICAGO IL 60601-6207
PEPCO	701 NINTH STREET NW ATTN: LEGAL DEPARTMENT WASHINGTON DC 20068
PG&E CORPORATION	BANKRUPTCY UNIT P.O. BOX 8329 STOCKTON CA 95208
PUGENT SOUND ENERGY	P.O. BOX 97034 ATTN: LEGAL DEPARTMENT BELLEVUE WA 98009-9734
SEATTLE CITY LIGHT	700 5TH AVENUE SUITE 3200 ATTN: LEGAL DEPARTMENT SEATTLE WA 98104-5031
VEOLIA	ONE HONEY CREEK CORPORATE CENTER 125 SOUTH 84TH STREET, SUITE 200 MILWAUKEE WI 53214
VERIZON	140 WEST STREET LEGAL DEPARTMENT NEW YORK NY 10007
WASHINGTON GAS	6801 INDUSTRIAL ROAD ATTN: LEGAL DEPARTMENT SPRINGFIELD VA 22151

<b>Total Creditor count 19</b>
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Claim Name	Address Information
BC HYDRO	333 DUNSMUIR STREET VANCOUVER BC V6B 5R3 CANADA
BELL CANADA	HEAD OFFICE 100-483 BAY STREET TORONTO ON M5G 2E1 CANADA
BFI CANADA	C/O PROGRESSIVE WASTE SOLUTIONS CORPORATE OFFICE 400 APPLEWOOD CRESCENT, 2ND FLOOR VAUGHAN ON L4K 0C3 CANADA
DIRECT ENERGY REGULATED SERVICES	PO BOX 2427 EDMONTON AB T5J 2V6 CANADA
ENBRIDGE GAS	C/O DIRECT ENERGY 2225 SHEPPARD AVE. EAST, SUITE 100 TORONTO ON M2J 5C2 CANADA
EPCOR	HEAD OFFICE 10065 JASPER AVENUE EDMONTON, AB T5J 3B1 CANADA
MTS COMMUNICATIONS, INC.	333 MAIN STREET WINNIPEG MB R3C 3V6 CANADA
ROGERS BUSINESS SOLUTIONS	333 BLOOR STREET EAST, 7TH FLOOR TORONTO ON M4W 1G9 CANADA
SHAW COMMUNICATIONS	630 3RD AVENUE CALGARY AB T2P 4L4 CANADA
TELUS	2700 - 4420 KINGSWAY BURNABY BC V5H 4N2 CANADA
TERASEN GAS	C/O FORTISBC ENERGY INC. 16705 FRASER HIGHWAY SURREY BC V4N 0E8 CANADA
TORONTO HYDRO	HEAD OFFICE 14 CARLTON STREET TORONTO ON M5B 1K5 CANADA

<b>Total Creditor count 12</b>
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## **EXHIBIT E**

**Claim Name****Address Information**

CITY OF CHICAGO	DIVISION OF REVENUE TAX DIVISION 121 NORTH LASALLE ST., ROOM 107 CHICAGO IL 60602
CITY OF CHICAGO LEGAL DEPARTMENT	ATTN: ESTHER TRYBAN TELSER 30 NORTH LASALLE STREET ROOM 1400 CHICAGO IL 60602
CITY OF SEATTLE	REVENUE AND CONSUMER PROTECTION 700 FIFTH AVE., SUITE 4250 SEATTLE WA 98124-4214
CITY OF VANCOUVER	INSOLVENCY DEPARTMENT 453 WEST 12TH AVENUE VANCOUVER BC V5Y 1V4 CANADA
DEPARTMENT OF REVENUE	COMMONWEALTH OF MASSACHUSETTS ATTN: BANKRUPTCY UNIT 100 CAMBRIDGE STREET, 7TH FLOOR BOSTON MA 02114
JAMES R. THOMPSON CENTER-CONCOURSE LEVEL	ATTN: BANKRUPTCY DEPARTMENT 100 WEST RANDOLPH STREET CHICAGO IL 60601-3274
MANITOBA FINANCE, TAXATION DIVISION	101-401 YORK AVENUE, WINNIPEG MB R3C 0P8 CANADA
OFFICE OF TAX AND REVENUE -WASHINGTON DC	INSOLVENCY DEPARTMENT 1101 4TH STREET, SW WASHINGTON DC 20024
OFFICE OF THE CHIEF FINANCIAL OFFICER	1350 PENNSYLVANIA AVENUE, NW, SUITE 203 WASHINGTON DC 20004
PA DEPT OF REVENUE	BUREAU OF COMPLIANCE-BANKRUPTCY DIVISION 4TH AND WALNUT STREETS, 7TH FLOOR HARRISBURG PA 17128
PHILADELPHIA REVENUE DEPARTMENT	1401 JOHN F. KENNEDY BOULEVARD CONCOURSE LEVEL PHILADELPHIA PA 19102
RECEIVER GENERAL	INSOLVENCY DEPARTMENT CANADA CUSTOMS AND REV AGENCY 875 HERON RD - TECH CENTRE OTTAWA ON K1A 1B1 CANADA
STATE BOARD OF EQUALIZATION	ATTN: MIC; 55 450 N STREET SACRAMENTO CA 95814
WASHINGTON STATE DEPARTMENT OF REVENUE	ATTN: BANKRUPTCY UNIT 2101 4TH AVE SUITE 1400 SEATTLE WA 98121-2300
WORKERS COMPENSATION BOARD	150-4311 - 12 STREET NE CALGARY AB T2E 4P9 CANADA
WORKERS COMPENSATION BOARD,	333 BROADWAY, WINNIPEG MB R3C 4W3 CANADA
WORKERS COMPENSATION BOARD, MAIN BUILDING	6951 WESTMINSTER HIGHWAY RICHMOND, BC V6B 1J1 CANADA
WORKPLACE SAFETY AND INSURANCE BOARD,	200 FRONT STREET WEST, TORONTO ON M5V 3J1 CANADA

<b>Total Creditor count 18</b>
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## **EXHIBIT F**

Givex Corporation  
400-366 Adelaide Street West  
Unit 400  
Toronto ON M5V-1R9  
Canada

## **EXHIBIT G**

***MSL Fax List***

<b><u>NAME</u></b>	<b><u>FAX</u></b>
Washington DC Insolvency Dept	202-442-6890
Receiver General M McDonald	613-739-1147
Illinois Insolvency Dept	312-793-3841
US Foodservice Legal Dept	847-720-2345
Optimum Mechanical Solutions Legal Dept	613-228-9218
GFS Canada Inc Legal Dept	908-864-3843
Ogilvy Renault Accounting Dept	416-216-3930
MA Dept of Revenue M Jones	617-626-3796
Centinnial Food Service Legal Dept	604-270-6310
Lynx Logistics Ltd J Morgan	709-576-6777
CA Sales Tax State Brd of Equalization	916-327-0615
Wolf and Co PC Accts Receivable	617-542-0400
Servicemaster Disaster M Alexander	780-420-1763
Dalmares Produce Inc Acct Dept	312-829-3198
Ocean Star Ltd J Siva	416-299-5699
Philadelphia City Tax	215-686-6534
Oxford Properties Grp O Trencevski	780-441-4700
DC One Assoc J Walsh	202-683-0144
Russell Food Equipment Ltd Legal Dept	640-253-0807
Holiday Inn on Bay Legal Dept	619-232-4924
Edward Don and Co Credit Dept	708-442-0436
Joyce Grp Svcs Inc Accounting	604-420-5108
Ecolab Legal Dept	651-293-2573
Central Foods Co Ltd Accounting	604-271-8380
Workplace Safety and Ins Collections Br	905-521-4203
City of Vancouver Insolvency Dept	604-873-7051
Cintas Bankruptcy Dept	847-883-8138
Pepco Bankruptcy Sect	202-331-6378
Toronto Hydro Electric System Legal Dept	416-542-3449
Club Quarters Legal Dept	312-601-3300
Office of US Trustee	617-565-6368
Latham Attn: Richard Levy	403-260-3501
Proskauer Rose Attn: Steven Mills	617-526-9899
Sysco San Diego	877-338-6335
Royal Bank Canada	416-974-2024
Toronto Dominion Bank	207-761-9562

***Utilities-US Fax List***

<b><u>NAME</u></b>	<b><u>FAX</u></b>
Pugent Sound	424-424-6722
National Grid	516-545-5029
WASHINGTON GAS	703-750-4858
PEOPLES GAS	312-240-3992
PG&E CORPORATION	209-955-7339
SEATTLE CITY LIGHT	206-684-8284
PEPCO	202-872-3281
ALLIED WASTE	781-289-9793
VEOLIA	414-479-7400
GOLDEN GATE DISPOSAL	415-330-2856
IESI	410-768-7107
ONE COMMUNICATIONS	781-362-1330
COMCAST	215-286-7790
COMED	630-576-8591
INTEGRA TELECOM	503-453-8881
VERIZON	212-571-1897
AT&T	888-826-0132
BUSINESS MUSIC	858-621-6055
DIRECT TV	800-933-4631

***Utilities-CAN Fax List***

<b><u>NAME</u></b>	<b><u>FAX</u></b>
ROGERS BUSINESS SOLUTIONS	416-935-3599
ENBRIDGE GAS	877-259-3513
TORONTO HYDRO	416-542-3449
BELL CANADA	888-249-6189
SHAW COMMUNICATIONS	403-750-7469
MTS COMMUNICATIONS, INC.	204-925-4291
BC HYDRO	604-528-3137
TERASEN GAS	604-443-6614
TELUS	604-454-5100
EPCOR	780-412-3192
BFI CANADA	905-532-7580
DIRECT ENERGY REGULATED SERVICES	877-420-3777



***Taxing Authorities Fax List***

<b>NAME</b>	<b>FAX</b>
Office of Tax Washington DC	202-442-6890
Manitoba Finance	204-948-2087
Workplace Safety	888-313-7373
Workers Compensation	204-954-4999
Workers Compensation Board	604 244-6390
Workers Compensation Board	780-427-5863
CITY OF VANCOUVER	604-873-7051
Pa Dept of Revenue	717-783-4331
Philadelphia Revenue Department	215- 686-6635
State Board of Equalization	916-327-0615
Washington State Department of Revenue	206- 727-5319
City of Seattle	206-684-5170
Department of Revenue	617-626-3796
James R. Thompson	312- 793-3841
City of Chicago	312-742-3832
City of Chicago Legal Department	312-742-3832
City of Chicago Legal Department	312-742-3832

***Tax Authorities Supplemental Fax List***

**NAME**

CA Sales Tax Attn: Bankruptcy Team  
Washington State Dept of Revenue  
City of Seattle Business License

**FAX**

916-327-0615  
206-727-5319  
206-233-3789

***Banks Fax List***

<b>NAME</b>	<b>FAX</b>
TD Bank Attn: Legal Dept	(215) 587-9501
Wells Fargo Bank,N.A.	(503) 721-5380
US Bank Attn: Legal Dept	(314) 416-2570
Sovereign Bank Attn: Legal Dept	(648) 7573483
Bank of America, N.A. Attn: Legal Dept	(704) 386-6699
Bank of America, N.A. Attn: Legal Dept	(704) 386-6699
Bank of America, N.A. Attn: Legal Dept	(704) 386-6699
Capital One Attn: Legal Dept	(202) 296-7604
Capitol One Attn: Legal Dept	(202) 467-4684
Wells Fargo Bank,N.A. Attn: Legal Dept	(213) 614-3029
Wells Fargo, N.A. (300) Attn: Legal Dept	(612) 667-9825
Bloomington Business Banking Attn: Legal Dept	(612) 667-2721
Royal Bank of Canada Attn: Legal Dept	(888) 348-3146

***Customer Program Fax List***

**NAME**

Givex Corp

**FAX**

416-350-9661